

Breast and Cervical Health Check Program

Department of Health and Social Services – Program 48

I. PROGRAM OBJECTIVES

The **outreach component** objective [of this program] **for the Breast & Cervical Health Check Program** is to provide community outreach **regarding breast and cervical cancer screening** to women 18 – 64 years of age with emphasis on [40] **women who are: of racial or ethnic minority; are aged 50 – 64; are low income; and/or otherwise medically underserved.** [group for pap smears and mammograms.]

II. PROGRAM PROCEDURES

Funds are appropriated for grants to nonprofit corporation [or political entities] **or medical providers** to support this type of service. It is expected that the grantee will have additional revenue sources in addition to the state grant.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Grantees providing BCHC outreach services are funded from multiple sources. Expenses are related to staff salaries and benefits, **facilities**, [building maintenance (utilities)], outreach, supplies, training and transportation. [for home visits to clients.] Funds are to be used in the above categories as identified in the approved budget and special conditions.

Suggested Audit Procedures

Review:

- a) Contract or final Notification of Grant Award (NGA) including all conditions;
- b) Grant/contract revisions and related transmittal letters;
- c) Licenses, certifications, approvals, status of private nonprofit corporation if applicable;
- d) Budget documents including final revised budget and budget narrative; and
- e) Test financial and related records and determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirements

Costs allowed or unallowed under this program are determined by 7 AAC78 as well as contract or budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC 78 and budget documents;
- Test financial and related records to determine the appropriateness of cost per 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1).
- [Determine whether match was from non-federal source of funds.]

B. ELIGIBILITY

Compliance Requirement

The auditor is not expected to verify eligibility.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than thirty days after the close of each quarter or as specified in the grant/contract.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirements

Agency Audited Financial Statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/02